

Annual Report  
of  
South Paris  
Village Corporation



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# **ANNUAL REPORT**

**of the**

**Assessors, Treasurer, Collector,**

**Chief Engineer,**

**Water Commission and**

**Superintendent of Water Works**

**of the**

**South Paris Village  
Corporation**

**for the**

**Year Ending December 31, 1946**

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**Ernest F. Shaw, Printer  
South Paris, Maine  
1947**

# Corporation Officers

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## Assessors

EARLE R. CLIFFORD

DONALD P. CHAPMAN

JAMES E. MASON

## Clerk

EARLE R. CLIFFORD

## Treasurer

ROBERT T. SMITH

## Collector

ELMORE C. EDMUNDS

## Water Commissioners

A. F. GOLDSMITH

C. O. BARROWS

GEORGE SKINNER

## Engineers

SOLOMON N. GAY

BERNARD S. JACKSON

HAROLD JACKSON

## Report of Corporation

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To the Citizens of South Paris Village Corporation:

Your Corporation Assessors hereby submit the following report for the year ending December 31, 1946:

### Real Estate April 1, 1946

Resident,	\$947,995.00
Non-resident,	155,325.00
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Total real estate,	\$1,103,320.00
Resident personal,	\$281,285.00
Non-resident personal,	87,475.00
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Total personal estate,	368,760.00
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Total valuation,	\$1,472,080.00

Number of polls assessed, 531.

Gain in valuation, \$97,950.00.

Rate of taxation, seven and six-tenths (.0076) mills on the dollar.

### Appropriated and Assessed

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Street lights,	\$ 1,966.00
Parks,	225.00
Library,	1,000.00
Fire department,	2,000.00
Hydrant rental,	1,785.00
Police,	2,120.00
Miscellaneous,	1,600.00
Fire alarm maintenance,	475.00
Clock,	12.00
Compensation insurance,	165.00
Fire station janitor and fuel,	325.00
Overlay,	45.80
Supplemental taxes,	83.01
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Total committed to collector,	\$11,801.81
Excise tax collected in 1946,	\$334.47

## Appropriation Accounts

### A. Protection

#### 1. Fire Department

##### RECEIPTS

Balance January 1, 1946,	\$ 119.96
Appropriation,	2,000.00
Ralph J. Parker, aid at fire,	20.00
Total receipts,	<u>\$2,139.96</u>

##### EXPENDITURES

Assessors' warrants,	<u>1,852.36</u>
Balance December 31, 1946,	\$287.60

##### Assessors' Warrants Itemized

Solomon Gay, chimney and grass fires,	\$ 356.05
Bernard S. Jackson, Hose Co. No. 1,	337.75
Henry Merrill, Hose Co. No. 2,	258.75
W. J. Wheeler & Co., Inc., insurance,	87.95
Market Square Shell Station, gas and oil,	34.27
Texaco Gas Co., Norway, oil,	1.20
Lothrop's Service Station, gas and oil,	13.09
Henry T. Amey, battery and gas,	16.18
Titus Motor Co., gas and inspections,	4.74
George F. Hill, Inc., repairs,	31.40
American LaFrance Foamite Corp., pyrex bottles,	3.41
Eastern Fire Equipment Co., equipment,	707.57
Total,	<u>\$1,852.36</u>

**2. Fire Station Janitor and Fuel**

## RECEIPTS

Balance January 1, 1946,	\$ 93.43
Appropriation,	325.00
Cash from water department,	50.00
Total receipts,	<u>\$468.43</u>

## EXPENDITURES

Assessors' warrants,	<u>264.50</u>
Balance December 31, 1946,	\$203.93

## Assessors' Warrants Itemized

A. W. Walker & Son, fuel,	\$177.50
Wheeler's Wood Yard, fuel,	15.00
Lewis P. Knight, janitor,	72.00
Total,	<u>\$264.50</u>

**3. Fire Alarm System Maintenance**

## RECEIPTS

Appropriation,	\$475.00
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## EXPENDITURES

Assessors' warrants,	<u>346.59</u>
Balance December 31, 1946,	\$128.41

## Assessors' Warrants Itemized

Central Maine Power Co., compressor and repairs,	\$ 73.97
Frank C. Packard, care of fire alarm and telephone expense,	103.25
Clarence L. Jackson, ringing alarm,	50.00
Edwin W. Scamman, labor,	12.00
The Gamewell Co., repairs,	9.89



# CORPORATION. REPORT

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Howard's Rexall Store, supplies,	1.75
Wetmore, Savage Co., repairs,	81.75
Sanborn's Motor Express, express,	.60
Lawrence L. Moore, labor,	10.00
Charles E. Phinney, repairs,	3.38
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	\$346.59

## 4. Watchman and Police

### RECEIPTS

Appropriation,	\$2,120.00
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### EXPENDITURES

Assessors' warrants,	1,857.99
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Balance December 31, 1946,	\$262.01

### Assessors' Warrants Itemized

Clarence L. Jackson,	\$1,814.00
I. G. Moore,	6.75
Bernard Jackson,	4.50
Donald P. Chapman,	4.50
Leroy Titus, Jr.	4.50
Harold Mitchell,	4.50
Freeman Morse,	4.50
Francis Martin,	6.75
Wendall Lovejoy,	2.25
Detex Watch Clock Corp., repairs for clock,	5.74
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Total,	\$1,857.99

## 5. Hydrant Rental

### RECEIPTS

Appropriation,	\$1,785.00
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### EXPENDITURES

Assessors' warrant, South Paris Village Corporation	
Water Works,	1,732.50
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Balance transferred to summary,	\$52.50

**6. Street Lights****RECEIPTS**

Appropriation,	\$1,966.00
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**EXPENDITURES**

Assessors' warrants, Central Maine Power Co.,	1,929.96
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Balance transferred to summary,	\$36.04
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**B. Health and Sanitation****1. Sewer Maintenance****RECEIPTS**

Balance January 1, 1946,	\$266.88
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Received tapping fees from the following:	
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June Penfold,	25.00
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Gertrude Magoun,	25.00
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Marshall Weeks,	35.00
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Lewis Knight,	25.00
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Arthur J. Valley, labor on sewer,	11.00
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H. S. Maxim, labor on sewer,	8.50
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Total receipts,	\$396.38
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**EXPENDITURES**

Assessors' warrants,	165.11
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Balance December 31, 1946,	\$231.27
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**Assessors' Warrants Itemized**

Harry E. Green, sewer survey,	\$ 40.00
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I. G. Moore, labor,	110.50
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Paris Hardware Co., supplies,	10.25
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Earle R. Clifford, postage and telephone,	2.36
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Gray and Stewart, legal services,	2.00
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Total,	\$165.11
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**C. Recreation****1. Public Library**

## RECEIPTS

Appropriation,	\$1,000.00
R. T. Smith, treasurer, State stipend,	42.00
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Total receipts,	\$1,042.00

## EXPENDITURES

Assessors' warrants, South Paris Public Library,	1,042.00
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Account balanced.	

**2. Public Park**

## RECEIPTS

Appropriation,	\$225.00
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## EXPENDITURES

Assessors' warrants,	221.78
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Balanced transferred to summary,	\$3.22
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**Assessors' Warrants Itemized**

Clarence L. Jackson, care of park and repairs,	\$190.50
E. B. Mayberry, sharpening lawn mowers,	5.00
N. Dayton Bolster Co., paint and brush,	5.73
Paris Farmers' Union, supplies,	13.95
Paris Hardware Co., supplies,	2.60
Paul Schoolcraft, labor and material,	4.00
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Total,	\$221.78
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**3. Fair Street Park**

## RECEIPTS

Balance January 1, 1946,	\$107.99
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## EXPENDITURES

Assessors' warrant, Eugene A. Dean, care of park,	10.00
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Balance December 31, 1946,	\$97.99
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## D. Unclassified

### 1. Miscellaneous Account

#### RECEIPTS

Balance January 1, 1946,	\$ 34.02
Appropriation,	1,600.00
Paris Village Corporation, fires,	132.50
Town of Paris, fires outside Corporation,	83.00
Rent of fire hall,	9.00
William King, use of fire truck,	5.00
Edward Hilton, stumpage,	10.00
Canadian National Railway, fighting fires,	29.25
Cost and interest on tax liens,	2.88
Casco Mercantile Trust Co., dividend on impounded checking account,	478.01
Total receipts,	\$2,383.66

#### EXPENDITURES

Assessors' warrants,	\$1,835.58
Transferred to water account, part of Casco Mercantile Trust Co., dividend belong- ing to Water Department,	373.60
	2,209.18
Balance transferred to summary,	\$174.48

#### Assessors' Warrants Itemized

Central Maine Power Co., Christmas lights,	\$ 146.08
Central Maine Power Co., lights at fire station,	45.72
Ernest F. Shaw, Corporation reports and printing,	186.25
Earle R. Clifford, delivering reports, postage and express,	10.03
Treasurer of State, 1945 audit,	52.17
Harry M. Shaw, services as moderator,	10.00
W. J. Wheeler & Co., Inc., insurance,	106.56
W. J. Wheeler & Co., Inc., bonds for collector and treasurer,	40.00
Howard's Rexall Store, valuation books and supplies,	20.25
Town of Paris, office supplies,	.60
Marks Printing House, tax receipts and supplies,	24.60
Casco Bank & Trust Co., imprinting check book,	4.98
Canadian National Railway, drain pipe privilege,	1.25

# CORPORATION REPORT

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Hiram R. Gatchell, labor and repairs,	2.50
Robert T. Smith, legal services,	4.00
Helen L. Briggs, clerical work,	18.60
Elmore C. Edmunds, commission on tax collections,	116.93
Elmore C. Edmunds, abatements allowed, as per list,	26.51
Town of Paris, rent of office and safe,	60.00
Robert T. Smith, salary as treasurer,	100.00
Earle R. Clifford, salary as clerk,	12.00
Solomon N. Gay, attending fires outside Corporation,	105.75
Solomon N. Gay, salary as fire chief,	175.00
Bernard S. Jackson, salary as first assistant,	125.00
Harold B. Jackson, salary as second assistant,	125.00
James E. Mason, salary as assessor,	47.80
Earle R. Clifford, salary as assessor,	118.00
D. P. Chapman, salary as assessor,	110.00
D. P. Chapman, bookkeeping,	50.00
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Total,	\$1,835.58

## Abatements Allowed

### 1945

Richard Brown, left town,	\$1.49
Gerald Piper, poor,	1.00
Kenneth Durgin, poor,	1.00
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	\$3.49

### 1946

Chandler Briggs, service,	\$1.00
George R. Brill, no radio,	.11
Vivian Bearce, deceased,	1.00
Albert Carey, not in Corporation,	1.00
Harold Clark, deceased,	1.00
Pearl Hamlin, error,	1.00
Charles Johnson, service,	1.00
John P. Judkins, over 70,	1.00
Alfred Peterson, deceased,	1.00
Harland Rowe, service,	1.00

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Leslie Thompson, veteran receiving compensation,	1.00	
Gordon Thayer, no piano,	.49	
Marshall Weeks, no radio,	.11	
Perley Harding, not of age,	1.00	
Leon Sessions, not known,	1.11	
George Forbes, deceased,	1.00	
Erlon Harlon, veteran receiving compensation,	1.00	
Solomon Gay, fire,	5.09	
Harley F. Rowe, no radio,	.11	
George Welch, not in Corporation,	1.00	
Harley Stevens, service,	1.00	
Harold Edwards, not of age,	1.00	
		<hr/> \$23.02

## 2. Town Clock

### RECEIPTS

Appropriation,	\$12.00
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### EXPENDITURES

Assessors' warrant, Helen L. Briggs,	12.00
Account balanced.	

## 3. Compensation Insurance

### RECEIPTS

Appropriation,	\$165.00
W. J. Wheeler & Co., Inc., refund,	29.31
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Total receipts,	\$194.31

### EXPENDITURES

Assessors' warrant, W. J. Wheeler & Co., Inc.,	165.00
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Balanced transferred to summary,	\$29.31

## F. Special Assessments

### 1. Overlay

#### RECEIPTS

Overlay in assessing,	\$45.80
Less fractional loss in assessing,	1.40
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Balance transferred to summary,	\$44.40

**2. Supplemental Taxes**

## RECEIPTS

Supplemental taxes collected,	\$83.01
Transferred to summary.	

**3. Excise Tax**

## RECEIPTS

Town of Paris,	\$334.47
Transferred to summary.	

**4. Withholding Tax**

## RECEIPTS

Balance January 1, 1946,	\$9.00
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## EXPENDITURES

Assessors' warrant, Collector of Internal Revenue,	9.00
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Account balanced.

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## Summary of Overdraft and Unexpended Balances

	Overdraft	Unex- pended
Hydrant rental,		\$ 52.50
Street lights,		36.04
Park,		3.22
Compensation insurance,		29.31
Miscellaneous,		174.48
Overlay,		44.40
Supplemental taxes,		83.01
Excise tax,		334.47
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Net unexpended to net surplus,	\$757.43	\$757.43

Respectfully submitted,

EARLE R. CLIFFORD,  
JAMES E. MASON,  
DONALD P. CHAPMAN,

Assessors of South Paris  
Village Corporation.



## Annual Report of the Water Commission, 1946

During the past year we have completed laying the 6-inch line on the Buckfield Road, from the corner of Hill Street and Cross Street, a distance of 700 feet, and placed a hydrant near the residence of Solomon Gay. We have also laid 1,100 feet of 6-inch line on Charles Street, between Main Street and Gary Street, and extended the 6-inch line from the corner of Gary and Charles Streets, a distance of 300 feet, to accommodate some of the residents in Oxford Park. We have also placed a hydrant on Hill Street, near the Robert Pike Lumber Mill. The other hydrants voted at the last Corporation meeting did not arrive in time to place in 1946, but will be placed in the spring of 1947.

During the past year we have made quite extensive repairs on the No. 2 Pump by replacing the iron screen with a new brass screen at a cost of \$1,910.49. This increases the capacity of the well about 100 gallons per minute.

We have added twenty new services and three which had been discontinued for many years; and installed a 2-inch meter at the Oxford Pickle warehouse on the Paris Hill Road.

### RECOMMENDATIONS:

Many of our hydrants are old and in bad condition, and we recommend that five or six of these be replaced with new hydrants during the next year.

Owing to the scarcity of labor and materials, we feel that we should confine our activities of 1947 to the repairs and maintenance and only such new services and extensions as are absolutely necessary.

Respectfully submitted,

CHARLES O. BARROWS,  
GEORGE L. SKINNER,  
A. F. GOLDSMITH, Supt.



## Orders Drawn

Abbott, Leon, labor,	\$ 4.00
Advertiser-Democrat, notice in paper,	3.90
Amey's Filling Station, truck expense,	44.31
Benson, Roscoe, labor,	218.55
Berry Paper Company, supplies,	3.57
Billings, James, labor,	29.25
Bolster, N. D., Company, supplies,	6.72
Brown-Wales Company, supplies,	888.62
Burnham & Morrill Co., chain,	17.58
Canadian National Ry., freight, crossing privilege,	57.96
Central Maine Power Co., power purchased and supplies,	3,308.00
Church, Stephen B., Company, screen and supplies,	1,688.70
Clifford, O. K., Co., truck expense,	5.75
Cole, J. B. & Son, supplies,	1.10
Collector of Internal Revenue, withholding tax,	290.90
Cushman, W. G., labor and mileage,	1,676.33
Damon, H. L., labor,	61.38
Davis, Adelord, labor,	15.60
Dougherty, Walter, repairs expense,	11.35
Eddy Valve Company, supplies,	1.36
Ellis & Ford, tools,	7.20
Emery, Leon, labor,	5.20
Etheridge Foundry & Machine Co., fittings,	124.45
Farrar, L. J., labor,	253.60
Frost, E. Richmond, labor,	371.20
Goldsmith, A. F., salary as superintendent,	780.00
Goldsmith, Bessie, clerical,	12.90
Green, Thomas, labor,	183.20
Gurney, Emery, labor,	10.40
Hemingway, Ralph, labor,	42.70
Hodgdon, Alonzo, labor,	170.95
House, James, labor,	48.65
Huotari, John, labor,	1,314.25
Hydraulic Development Corp., hydrotite,	97.50
Irish, Edward, labor,	47.50
Johnson, Ralph, refund,	3.16
Keene, Milton, labor,	5.20
Lewiston Crushed Stone, gravel,	12.00
Lombard, Dennis, labor,	169.60
Longley, L. M. & Son, supplies,	6.51
Magoun, Otis, labor,	49.75
Maine Water Utilities, dues,	10.00

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Market Square Shell Station, truck expense,	74.66
Matson, Alfred, labor,	33.05
Millett, Fish & Dresser, audit,	90.00
Moore, I. G., expense,	54.00
McKeen's Garage, truck expense,	8.75
New England Tel. & Tel. Company, telephone service and tolls,	65.84
Newell, Stanley, labor,	17.65
Noble, Nathan, expense,	15.00
Norway Water District, supplies,	59.95
Olson, Theodore, labor,	18.85
Palotta, Christy, labor,	32.55
Parker Danner Company, electric hammer,	412.48
Paris Hardware Co., supplies,	67.07
Paris Manufacturing Co., supplies,	3.45
Perry, Charles, labor,	13.00
Pike, Robert F., expense mains,	10.50
Portland Water District, fittings,	44.88
Postmaster, South Paris, envelopes,	30.00
Record, Lawrence, labor,	90.35
Richardson, Clifford, labor,	144.00
Ripley & Fletcher Company, truck expense,	58.99
Rockwell Manufacturing Co., supplies,	193.08
Sanborns Motor Express, express,	3.66
Secretary of State, road privilege,	15.75
Shaw, Ernest, printing,	41.75
South Paris Inn, board and room for engineers,	126.35
South Paris Village Corp., fuel,	50.00
Spear, Edward, labor,	31.50
Starbird, Harold, labor,	39.65
Talbot, Ernest, labor,	316.95
Twin Town Filling Station, supplies,	3.00
Walker, A. W. & Son, supplies,	20.05
Welch Motor Sales, truck expense,	4.18
West, Arthur, labor,	45.10
Wheeler, W. J., Company, insurance,	20.00
Wilner Wood Products Co., expense on mains,	297.00
Wilson, Bernice B., clerical,	558.38

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\$15,213.17

**Balance Sheet****South Paris Village Corporation Water Works****ASSETS****CURRENT ASSETS:**

Cash (Corporation treasurer),	\$ 17,027.15	
Cash in office,	2,998.94	
Accounts receivable:		
Sales and jobbing customers,	\$ 379.37	
Water customers,	3,043.70	
	<u>          </u>	3,423.07
Materials and supplies on hand,		1,599.27
		<u>          </u> \$ 25,048.43

**FIXED ASSETS:**

Fixed capital—June 30, 1915,	\$ 73,852.25	
Subsequent additions:		
Land,	\$ 650.00	
Dams and wells,	12,512.02	
Reservoirs and standpipes,	558.56	
Electric power—pumping equip-		
ment,	6,835.18	
Pumping station structure,	1,400.00	
Purification system,	685.93	
Distribution mains,	27,601.62	
Services,	1,272.77	
Hydrants and fire cisterns,	1,144.81	
Meters,	1,204.50	
Law expenses,	32.75	
Engineering,	13.63	
Other equipment,	2,722.72	
General office equipment,	233.07	
	<u>          </u>	56,867.56
Less:		
Accumulated depreciation,	\$130,719.81	
	33,184.59	
	<u>          </u>	97,535.22
<b>TOTAL ASSETS,</b>		<u>          </u> \$122,583.65

## LIABILITIES AND CAPITAL

## CURRENT LIABILITIES:

Advance payment of water rentals,	\$1,171.23
Employees' withholding tax,	76.20
	<hr/> \$ 1,247.43
CONTRIBUTIONS FOR CONSTRUCTION,	580.00
EARNED SURPLUS,	120,756.22
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TOTAL LIABILITIES AND CAPITAL,	\$122,583.65

## South Paris Village Corporation Water Works

### Statement of Profit and Loss

For the Year Ended December 31, 1946

#### WATER SERVICE REVENUES:

Metered residential sales,	\$ 19.09	
Flat-rate residential sales,	7,580.21	
Flat-rate commercial sales,	1,246.56	
Metered commercial sales,	818.18	
Metered industrial sales,	4,319.36	
Flat-rate industrial sales,	458.18	
Public fire protection,	1,732.50	
	<u>          </u>	\$16,174.08

#### OPERATING EXPENSES:

##### Pumping expense—Operation:

Pumping labor,	\$ 334.55	
Power purchased,	3,294.67	
	<u>          </u>	\$3,629.22

##### Distribution expense—Operations:

Distribution labor,	387.44	
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##### Pumping expense—Maintenance:

Repairs to pumping station building and fixtures,	\$ 166.11	
Repairs to pumping equipment,	1,910.49	
	<u>          </u>	2,076.60

##### Distribution expense—Maintenance:

Repairs to distribution mains,	\$265.93	
Repairs to service,	589.22	
Repairs to hydrants,	46.84	
	<u>          </u>	901.99

##### General and miscellaneous expense:

Salaries and expense of general officers,	\$818.00	
Salaries and expense of general office clerk,	605.58	
General office supplies and ex- pense,	284.46	

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Transportation expense,	538.42	
Storeroom expense,	35.40	
Insurance,	20.00	
Miscellaneous general expense,	129.21	
	<hr/>	2,431.07
		<hr/>
Total operating and maintenance expense,	\$9,426.32	
Depreciation,	1,962.51	
	<hr/>	11,388.83
		<hr/>
NET OPERATING REVENUE,		\$4,785.25
OTHER REVENUE:		
Income from sales and jobbing,		143.78
		<hr/>
NET INCOME TRANSFERRED TO SURPLUS,		\$4,929.03

**Comparative Analysis of Profit and Loss**  
**South Paris Village Corporation Water Works**  
**For the Years Ended December 31**

	1946	1945	1944
<b>OPERATING REVENUE:</b>			
Commercial sales,	\$ 9 664.04	\$ 9,498.11	\$ 8,262.05
Industrial sales,	4,777.54	2,934.56	4,332.29
Hydrants rentals,	1,732.50	1,715.00	1,715.00
	<u>\$16,174.08</u>	<u>\$14,177.67</u>	<u>\$14,309.34</u>
<b>OPERATING EXPENSE:</b>			
Pumping—Operation,	\$ 3,629.22	\$3,288.20	\$3,287.02
Pumping—Maintenance,	2,076.60	566.00	688.45
Water purchases,			
Purification—Operation,			
Purification—Maintenance,			
Distribution—Operation,	387.44	477.54	86.30
Distribution—Maintenance,	901.99	614.55	196.12
General—Operations,	2,431.07	1,913.92	1,754.57
Depreciation on system,	1,962.51	1,939.70	1,880.18
Uncollectible bills,			148.20
	<u>\$11,388.83</u>	<u>\$8,799.91</u>	<u>\$8,040.84</u>
<b>NET OPERATING PROFIT,</b>	<u>\$4,785.25</u>	<u>\$5,377.76</u>	<u>\$6,268.50</u>
<b>NON-OPERATING REVENUES:</b>			
Sales and jobbing,	\$143.78	\$157.82	\$14.00
<b>NON-OPERATING EXPENSE:</b>			
Interest on deduction,			
<b>NET PROFIT,</b>	<u>\$4,929.03</u>	<u>\$5,535.58</u>	<u>\$6,282.50</u>



**State Department of Audit****FEBRUARY 10, 1947**

Board of Assessors,  
South Paris Village Corporation,  
South Paris, Maine.

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of South Paris Village Corporation have been audited by Auditors G. C. Lewis and V. A. Cunningham for the period January 1, 1946, to December 31, 1946, inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Village Corporation appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the Village Corporation and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,  
State Auditor.

FMB:mt

**COMMENTS****Re: Audit of Accounts—South Paris Village Corporation—January 1, 1946, to December 31, 1946**

An audit has been completed of the records and accounts of the South Paris Village Corporation for the year ended December 31, 1946, and the results of our findings follow:

**CASH**

The cash on hand was reconciled with the statement from the Casco Bank and Trust Company as of the end of the year, December 31, 1946, and was found to be in agreement with the amount as shown by the records of the treasurer.

**TAXES RECEIVABLE**

With the exception of \$251.25 of the current year's tax



commitment, all tax accounts in the hands of the collector have been collected.

The records of the tax collector were compared with the records of the assessors and found to be in agreement.

#### TAX LIENS AND DEEDS

The tax liens and deeds on file with the treasurer of the Village Corporation were examined. The total of the liens and deeds was found to be in agreement with the amount shown on the balance sheet.

#### SURPLUS

The surplus is segregated as follows:

Appropriated,	\$18,238.36
Unappropriated,	3,522.64
Total surplus,	<u>\$21,761.00</u>

The appropriated surplus represents the total of accounts which are required to be carried forward either by law or for some other specific reason.

The unappropriated surplus represents the excess of assets over liabilities.

#### TRUST FUNDS

The trust fund principals, income, and investments were examined and found to be in order.

#### GENERAL

The bonds of the Village Corporation treasurer and tax collector were examined and found to be in order.

A test check was made of vouchers and payrolls and those examined appeared to be proper charges and correctly recorded.

With the exception of cash and trust funds, no external verification was made of the asset accounts.

## COMPARATIVE BALANCE SHEET

January 1, 1946, to December 31, 1946

## General Fund

## ASSETS

	Dec. 31, 1946	Dec. 31, 1945
Cash:		
On hand and in bank,	\$21,336.02	\$19,109.91
Taxes receivable:		
Current year,	251.25	294.53
Tax liens,	\$139.08	\$199.67
Less—Reserve for losses,		50.24
	<u>139.08</u>	<u>149.43</u>
Tax deeds,	69.29	133.65
Less—Reserve for losses,	34.64	133.65
	<u>34.65</u>	
TOTAL ASSETS—		
GENERAL FUND,	\$21,761.00	\$19,553.87

## LIABILITIES

	Dec. 31, 1946	Dec. 31, 1945
Due governmental agencies,		\$ 9.00

## SURPLUS

Appropriated,	\$18,238.36	\$16,503.95
Unappropriated,	3,522.64	3,040.92
	<u>\$21,761.00</u>	<u>\$19,544.87</u>
TOTAL LIABILITIES AND SURPLUS—GENERAL FUND,	\$21,761.00	\$19,553.87

# CORPORATION REPORT

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## Trust Funds

### ASSETS

Cash:	Dec. 31, 1946	Dec. 31, 1945
Time deposits,	\$115.91	\$113.64
TOTAL ASSETS—TRUST FUNDS,	\$115.91	\$113.64

### LIABILITIES

	Dec. 31, 1946	Dec. 31, 1945
Principal,	\$ 50.00	\$ 50.00
Income,	65.91	63.64
TOTAL LIABILITIES—TRUST FUNDS,	\$115.91	\$113.64

## STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

### Year Ended December 31, 1946

Cash balance—January 1, 1946,		\$19,109.91
Add—Cash receipts,		
Taxes receivable:		
Current year,	\$11,549.16	
Prior years,	249.15	
Total taxes receivable,	\$11,798.31	
Tax liens,	116.47	
Tax deeds,	13.00	
Excise tax,	334.47	
Departmental,	16,631.90	
TOTAL CASH RECEIPTS,		28,894.15
TOTAL AVAILABLE,		\$48,004.06
Deduct—Cash disbursements:		
Departmental,	\$26,648.54	
Cost on tax liens,	10.50	
Withholding taxes,	9.00	
TOTAL CASH DISBURSEMENTS,		26,668.04
CASH BALANCE—December 31, 1946,		\$21,336.02

## 1946 VALUATION, ASSESSMENT AND COLLECTION

Year Ended December 31, 1946

## VALUATION:

	Real Estate	Personal	Total
Resident,	\$ 947,995.00	\$281,285.00	\$1,229,280.00
Non-resident,	155,325.00	87,475.00	242,800.00
<hr/>			
TOTAL VALUATION,	\$1,103,320.00	\$368,760.00	\$1,472,080.00

## ASSESSMENT:

Valuation x rate \$1,472,080.00 x .0076,	\$11,187.80
531 polls @ \$1.00,	531.00
	<hr/>
	11,718.80
Less—Loss in computing taxes,	1.40
	<hr/>
Tax commitment,	11,717.40
Supplemental taxes,	83.01
	<hr/>

TOTAL ASSESSMENT CHARGED  
TO COLLECTOR,

\$11,800.41

## COLLECTION AND CREDITS:

Cash receipts,	\$11,526.14
Abatements,	23.02
	<hr/>

Total collections and credits, 11,549.16

## 1946 TAXES RECEIVABLE—

December 31, 1946, \$251.25

## COMPUTATION OF ASSESSMENT

Tax commitment (as above),	\$11,717.40
Requirements:	
Appropriations,	11,673.00
	<hr/>

## OVERLAY—

Transferred to unappropriated surplus, \$44.40

**STATEMENT OF CHANGES IN TAXES RECEIVABLE**  
**Year Ended December 31, 1946**

	Total	Current Year's Taxes	Prior Years' Taxes
Taxes Receivable—January 1, 1946,	\$ 294.53		\$294.53
Add:			
Taxes levied,	11,717.40	\$11,717.40	
Supplemental taxes,	83.01	83.01	
Total additions,	11,800.41	11,800.41	
TOTAL,	12,094.94	11,800.41	294.53
Deduct:			
Collections,	11,771.80	11,526.14	245.66
Abatefents,	26.51	23.02	3.49
Transfers to tax liens,	45.38		45.38
Total deductions,	11,843.69	11,549.16	294.53
TAXES RECEIVABLE—			
December 31, 1946,	\$251.25	\$251.25	\$0.00

**STATEMENT OF CHANGES IN TAX LIENS**

Tax liens—January 1, 1946,		\$199.67
Add:		
Tax liens acquired,	\$45.38	
Costs,	10.50	
	<hr/>	55.88
Total,		<hr/> 255.55
Deduct:		
Payments received,		116.47
		<hr/>
TOTAL LIENS—December 31, 1946,		\$139.08

**STATEMENT OF CHANGES IN TAX DEEDS****Year Ended December 31, 1946**

Tax deeds—January 1, 1946,		\$133.65
Deduct:		
Payments received,	\$13.00	
Adjustments,	51.36	
	<hr/>	64.36
TAX DEEDS—December 31, 1946,		<hr/> \$69.29

## ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS

Year Ended December 31, 1946

Unappropriated surplus—January 1, 1946,	\$3,040.92
Adjustments affecting prior years:	
Charges:	
1944 liquidating dividend on impounded funds transferred to water com- mission,	\$373.60
Credit:	
Reduction in reserve for losses in tax accounts,	97.89
Net adjustments,	275.71
ADJUSTED SURPLUS,	\$2,765.21
Increase:	
Appropriation balances:	
Unexpended (Exhibit D),	\$295.55
Overlay,	44.40
Excise tax,	334.47
Supplemental tax,	83.01
Total increase,	757.43
UNAPPROPRIATED SURPLUS,	\$3,522.64

## TRUST FUNDS

December 31, 1946

	Original Fund	Balance 1/1/46	Interest Earned	Balance 12/31/46
Moore Park Fund, South Paris				
Savings Bank, Book No. 5063, \$50.00		\$113.64	\$2.27	\$115.91

# STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended December 31, 1946

	Balance 1/1/46	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	BALANCES LAPSED Unex- pected Carried Forward
WATER DEPARTMENT:	\$15,881.67		\$15,611.45	\$747.20	\$32,240.32	\$15,213.17		\$17,027.15
PROTECTION:								
Fire department,	119.96	\$ 2,000.00	\$ 20.00		2,139.96	1,852.36		287.60
Fire station, janitor and fuel,	93.43	325.00	50.00		468.43	264.50		203.93
Fire alarm system,		475.00			475.00	346.59		128.41
Street lights,		1,966.00			1,966.00	1,929.96	\$ 36.04	
Police,		2,120.00			2,120.00	1,857.99		262.01
Hydrant rental,		1,785.00			1,785.00	1,732.50	52.50	
	213.39	8,671.00	70.00		8,954.39	7,983.90	88.54	881.95
HEALTH AND SANITATION:								
Sewer maintenance,	266.88		129.50		396.38	165.11		231.27



**LIBRARY:**

Maintenance,

1,000.00 42.00 1,042.00 1,042.00

**RECREATION:**

Public park,

Fair Street park,

107.99	225.00	225.00	221.78	3.22	97.99
		107.99	10.00		

**UNCLASSIFIED:**

Miscellaneous,

Town clock,

Compensation insurance,

34.02	1,600.00	749.64	2,383.66	1,835.58	\$373.60	174.48
	12.00		12.00	12.00		
	165.00	29.31	194.31	165.00		29.31

34.02	1,777.00	778.95	2,589.97	2,012.58	373.60	203.79
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**TOTALS,**

\$16,503.95	\$11,673.00	\$16,631.90	\$747.20	\$45,556.05	\$26,648.54	\$373.60	\$295.55	\$18,238.36
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### DETAIL OF TAXES RECEIVABLE

December 31, 1946

Allen, Robert,	\$ 1.00	Munce, Clement A.,	1.11
Bonney, Ralph L.,	1.11	Pratt, Willard G.,	17.48
Benson, Roscoe,	1.00	Pratt, Flora G.,	11.40
Blossom, Ora,	1.00	Piper, Gerald E.,	1.00
Durgin, Fannie, Heirs of,	6.08	Paine, Arthur M.,	1.11
Durgin, Kenneth R.,	1.00	Pratt, Albert,	1.00
Frost, Leroy E. and		Paine, Urshall,	1.00
Julia,	19.00	Rosenburg, Peter,	1.00
Frothingham, William T.	1.00	Saunders, Harriette,	4.56
Gatchell, Leslie W.,	1.49	Smith, Stanley,	1.00
Gammon, Ella L.,	4.67	Thibodeau, Nellie, Heirs	
Goodwin, Ernest S.,	1.00	of,	1.14
Harding, Walter L.,	1.11	Wilson, Eugene F.,	1.00
Harding, Ralph L.,	1.00	McDonald, Bernard H.,	3.80
Hodgdon, John,	1.00	Crockett, Ernest P.,	1.52
Harding, Delbert,	1.00	Paid after books were	
Hamlin, Willis H.,	1.11	closed,	158.80
Jordan, Charles and			
Ruth,	.76	TOTAL,	\$251.25

**DETAIL OF TAX LIENS****December 31, 1946**

	1945	1944	1943	1942	1941	1940	Total
Durgin, Fannie, hrs, \$	7.58		\$ 6.94				\$ 14.52
Pratt, Flora,	12.90						12.90
Pratt, Willard G.,	9.10						9.10
ThurLOW, J. A.,						16.80	16.80
Paid after books were closed,	22.76	12.90	11.70	12.75	13.05	12.60	85.76
	\$52.34	\$12.90	\$18.64	\$12.75	\$13.05	\$29.40	\$139.08

**DETAIL OF TAX DEEDS****December 31, 1946**

	1935	1934	1933	Total
Hick, Florence, Heirs,		\$ 8.92		\$ 8.92
Jackson, L. William,			\$ 9.58	9.58
McGinley, Lila,		8.92		8.92
Starbird, F. W.,	1.34		1.33	2.67
Paid after books were closed,	13.44	12.88	12.88	39.20
	\$14.78	\$30.72	\$23.79	\$69.29

**STATEMENT OF DEPARTMENTAL CASH RECEIPTS****Year Ended December 31, 1946**

	From State	Other Sources	Total
WATER DEPARTMENT:			
Water service revenues,		\$15,611.45	\$15,611.45

## PROTECTION:

Water department—Office heat,	50.00
Use of fire equipment,	20.00
	<hr/>
	70.00

70.00

## HEALTH AND SANITATION:

Entrance fees and service,	129.50
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129.50

## LIBRARY:

State stipend,	\$42.00
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42.00

## MISCELLANEOUS:

Interest,	2.88
Hall rent,	9.00
Fire account,	249.75
Stumpage,	10.00
Refund on insurance,	29.31
Final dividend,	478.01
	<hr/>
	778.95

778.95

TOTAL DEPARTMENTAL CASH  
RECEIPTS,

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\$42.00	\$16,589.90	\$16,631.90
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## Report of Chief Engineer

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To the Citizens of the South Paris Village Corporation:

I am submitting my annual report of the South Paris Fire Department.

Our organization was completed on April 6, 1946, with:  
Solomon Gay, chief engineer.  
Bernard Jackson, 1st assistant.  
Harold Jackson, 2nd assistant.

### HOSE CO. NO. 1

Carroll Edwards, foreman.  
Wilbur Viles, assistant foreman.  
Lawrence Cushman, 1st pipeman.  
Leon Stearns, assistant pipeman.  
Frank Rowe, 2nd pipeman.  
Robert Hicks, assistant pipeman.  
Harry Gordon, hydrantman.  
William Cushman, policeman.  
Bernard Cushman, clerk.

Divers—Francis Edwards, Wendell Lovejoy.

Hosemen—Richard DeCato, Howard Lowe, Arlington Gay, Ivan Coumont, Carl Coburn, Mark Kingsley, Hiram Gatchell, Aarne Cummings, Roland Curtis, James Cary, Harvey Perry, Frank Lauzier, Frank Strobeck.

### HOSE CO. NO. 2

Donald Wing, foreman.  
Harold Mitchell, assistant foreman.  
Charles Lawrence, 1st pipeman.  
Edwin Scammon, assistant pipeman.  
Henry Merrill, assistant pipeman.  
Joe Witham, hydrantman.

Peter Rosenberg, assistant hydrantman.

Leon Burgess, head linesman.

Herman Barnett, assistant linesman.

Freeman Morse, policeman.

Driver—Wade Hapgood.

Hosemen—William Tuttle, Frank Hammond, Willis Ames, Peter Shaw, Charles Cutler, Charles Hammond, Ora Blossom, Bob Lewis, James House, Walter Everett, John Houtari, William Tuttle, Jr., Stanley Newell, Isaac Moore, Leslie Hall, Andrew Eastman, Bernard Bailey and Walter Smith.

At our October meeting we reorganized the Hook and Ladder Company with:

Robert Hicks, foreman.

Henry Merrill, Bernard Bailey, Peter Shaw, John Houtaria, Ora Blossom, Frank Strobeck, Harvey Perry and Richard DeCato.

During the last year we had calls as itemized below:

4 town fires.

4 fires at Paris Hill.

9 chimney fires.

8 grass fires.

5 car and oil burner fires.

5 alarm fires.

Respectfully submitted,

SOLOMON N. GAY,

Chief Engineer.

## Annual Corporation Meeting

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To the Legal Voters of South Paris Village Corporation,

GREETING:

You are hereby notified and warned to assemble at Association Hall, South Paris Village, State of Maine, on Tuesday, the 4th day of March, 1947, at 7.30 P. M. to act on the following articles:

Article 1. To choose a moderator to preside at said meeting.

Art. 2. To see if the Corporation will accept the reports of the assessors, collector, treasurer, chief engineer of the fire department and the water commission.

Art. 3. To choose all necessary officers for the ensuing year.

Art. 4. To see what sum of money the Corporation will grant and raise for the care of public parks for the ensuing year.

Art. 5. To see what sum of money the Corporation will grant and raise for the maintenance and support of the Paris Public Library for the ensuing year.

Art. 6. To see what sum of money the Corporation will grant and raise for the care of the clock in the Deering Memorial Church for the ensuing year.

Art. 7. To see what sum of money the Corporation will grant and raise for the care of the fire alarm system for the ensuing year.



Art. 8. To see what sum of money the Corporation will grant and raise for lighting the streets for the ensuing year.

Art. 9. To see what sum of money the Corporation will grant and raise for night watchmen and police for the ensuing year.

Art. 10. To see what sum of money the Corporation will grant and raise for the purpose of defraying the expense of the fire department for the ensuing year.

Art. 11. To see what sum of money the Corporation will grant and raise for the expense of janitor service and fuel for the fire station for the ensuing year.

Art. 12. To see if the Corporation will vote to purchase workmen's compensation insurance for the employees of the Corporation for the ensuing year and raise money for the same.

Art. 13. To see what sum of money the Corporation will grant and raise for the payment of miscellaneous bills for the ensuing year.

Art. 14. To see if the Corporation will vote to pay for the premium on bonds for the collector and treasurer and raise money for the same.

Art. 15. To see if the Corporation will authorize the treasurer to make temporary loans to meet current expenses.

Art. 16. To see what sum of money the Corporation will grant and raise for water and hydrant rental for the ensuing year.

Art. 17. To see if the Corporation will vote to appropriate from the income of the water system from the sale of water and other income, such sums as may be necessary to defray the expense of maintenance of the water system, pay for extensions and pay interest on water loans if any.



Art. 18. To see if the Corporation will vote to instruct the assessors to locate three new street lights on upper Hill Street, one near the residence of W. H. Bray, one near the residence of C. F. Doore, and one near the residence of Dana Kelleher.

Art. 19. To see what sum of money the Corporation will grant and raise for the purpose of making necessary repairs at the fire station for the ensuing year.

Art. 20. To see if the Corporation will vote to appoint a committee with instructions to make a complete survey of the fire station and fire fighting equipment of the Corporation and report their findings with possible recommendations at a future meeting.

South Paris, Maine, Feb. 12, 1947.

EARLE R. CLIFFORD, Clerk,  
of South Paris Village Corp.





